

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF ILLINOIS**

<b>KENNEDY M. RUSSELL,</b>	)	
	)	
<b>Plaintiff,</b>	)	
	)	
<b>vs.</b>	)	<b>Case No. 08-cv-0247-MJR</b>
	)	
<b>UNITED STATES OF AMERICA,</b>	)	
<b>INTERNAL REVENUE SERVICE</b>	)	
<b>and GLORIA J. THOMAS,</b>	)	
	)	
<b>Defendants.</b>	)	

**ORDER AND MEMORANDUM**

**REAGAN, District Judge:**

Kennedy Russell moves the Court to eject Attorney Pamela Grewal from her unauthorized representation of the Internal Revenue Service (“IRS”) and Gloria Thomas (Docs. 40, 41). Russell contends that Grewal’s representation is barred by 28 U.S.C. § 516 because neither the IRS nor Thomas is “an agency [] or officer” of the United States.<sup>1</sup>

Russell argues at length that the IRS is not a government agency but is an “unauthorized and illegal body.” Russell’s contention is meritless and contradicts decades of tax law in this country. The Supreme Court, in *Bob Jones Univ. v. United States*, 461 U.S. 574 (1983), stated,

[E]ver since the inception of the tax code, Congress has seen fit to vest in those administering the tax laws very broad authority to interpret those laws. In an area as complex as the tax system, the agency Congress vests with administrative responsibility must be able to exercise its authority to meet changing conditions and new problems. Indeed as early as 1918, Congress expressly authorized the

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<sup>1</sup>“Except as otherwise authorized by law, the conduct of litigation in which the United States, an agency, or officer thereof is a party, or is interested, and securing evidence therefor, is reserved to officers of the Department of Justice, under the direction of the Attorney General.” 28 U.S.C. § 516.

Commissioner “to make all needful rules and regulations for the enforcement” of the tax laws. Revenue Act of 1918, ch. 18, § 1309, 40 Stat. 1057, 1143 (1919). The same provision, so essential to efficient and fair administration of the tax laws, has appeared in tax codes ever since, see 26 U.S.C. § 7805(a) (1976); and this Court has long recognized the primary authority of the IRS and its predecessors in construing the Internal Revenue Code. **461 U.S. at 596 (citing *Commissioner v. Portland Cement Co.*, 450 U.S. 156, 169 (1981); *United States v. Correll*, 389 U.S. 299, 306-07 (1967); *Boske v. Comingore*, 177 U.S. 459, 469-70 (1900).**

Congress is the source of IRS authority, and “the responsibility for construing the [Internal Revenue] Code falls to the IRS.” ***Bob Jones Univ.*, 416 U.S. at 596-97.**

In sum, the IRS is a government agency vested by Congress with the authority to interpret and administer tax laws, and Thomas is a revenue officer. Their representation by the Department of Justice is proper under 28 U.S.C. § 516.

For these reasons, the Court **DENIES** Kennedy Russell’s motion to eject unauthorized attorney for the IRS (Doc. 40) and motion to eject unauthorized attorney for Gloria Thomas (Doc. 41).

**IT IS SO ORDERED.**

**DATED this 21st day of January, 2009**

**s/Michael J. Reagan**  
**MICHAEL J. REAGAN**  
**United States District Judge**